

UNITED STATES TAX COURT
WASHINGTON, DC 20217

SCOTT F. WNUCK,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

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KVC

Docket No. 26068-09.

O R D E R

For cause, it is

ORDERED: That the Court's Supplemental Opinion filed May 31, 2001, 136 T.C. No. 24, is hereby amended as follows:

On page 11 in footnote seven, the control number in the citation of Mooney v. Commissioner on the fourth and third lines from the bottom is corrected to read "T.C. Memo. 2011-35" (rather than "T.C. Memo. 2010-35").

On page 13, at the beginning of the last paragraph there shall be added a sentence that reads:

Section 7701(c) provides that "includes" "shall not be deemed to exclude other things".

It is further

ORDERED that the Opinion of this Court in all other respects remains unchanged.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
May 31, 2011

SERVED Jun 01 2011